

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
W. R. GRACE & CO., <u>et al.</u> , <sup>1</sup>	)	Case No. 01-01139 (JKF)
	)	
Debtors.	)	Jointly Administered

**DECLARATION OF DAVID NAKASHIGE IN SUPPORT OF  
DEBTORS' TWENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS  
(SUBSTANTIVE AND NON-SUBSTANTIVE)**

I, David Nakashige, hereby declare that the following is true to the best of my knowledge, information and belief:

- (a) I am Senior Tax Manager at W. R. Grace & Co., which has offices located at 5400 Broken Sound Boulevard, N.W. Suite 300, Boca Raton, Florida 33487. I submit this declaration (the "Declaration") in support of the Debtors' Twenty-Fifth Omnibus Objection to Claims (the "Twenty-Fifth Omnibus Objection").
- (b) I am responsible for reviewing, analyzing and objecting to tax claims filed against the Debtors in these Chapter 11 cases. In that capacity, I have reviewed the Twenty-Fifth Omnibus Objection and am, directly or through the Debtors'

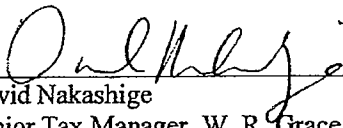
---

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

personnel, attorneys, and Bankruptcy Management Corporation, the Debtors' claims consultant, familiar with the information contained therein and in Exhibit F annexed thereto.

- (c) Upon information and belief, the Debtors maintain books and records (the "Books and Records") that reflect, among other things, the Debtors' liabilities and respective amounts owed to their creditors.
- (d) To date, more than 15,000 Proofs of Claim have been filed against the Debtors in these Chapter 11 cases by holders of non-personal injury claims. Of these, approximately 200 Proofs of Claim were filed relating to tax claims (the "Tax Claims").
- (e) Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the Tax Claims filed in these Chapter 11 cases. These Tax Claims were carefully reviewed and analyzed by appropriate personnel, and, in some cases, the Debtors' professional advisors, resulting in the identification of objectionable claims, which are the subject of the Twenty-Fifth Omnibus Objection. Based on these efforts, the Debtors have determined that the claims listed in Exhibit F to the Twenty-Fifth Omnibus Objection are claims where: (a) the Debtors have no liability; (b) there is insufficient documentation to allow the Debtors to determine the validity of the claim; (c) there is no basis for administrative status and the claim should be reclassified and allowed as a general unsecured claim; or (d) the claim should be reduced and allowed in the amount specified.

The information contained in this Declaration is true and correct to the best of my knowledge and belief.

  
David Nakashige  
Senior Tax Manager, W. R. Grace & Co.

Subscribed and sworn to before me  
This 22 day of August, 2008

  
\_\_\_\_\_



MARILYN J. NARDUCCI  
Commission DD 658062  
Expires May 24, 2011  
Bonded Thru Troy Fahn Insurance 800-386-7019

NOTARY PUBLIC, State of FLORIDA  
My Commission Expires: 05/24/2011